

EXHIBIT 2

**FINANCIAL OVERSIGHT AND MANAGEMENT BOARD
FOR PUERTO RICO**



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Natalie A. Jaresko
Executive Director

BY ELECTRONIC MAIL

January 9, 2019

Mr. Raúl Maldonado Gautier
Chief of Staff and Chief Financial Officer
Government of Puerto Rico

The Honorable Teresita Fuentes Marimón
Secretary
Department of the Treasury

Dear Secretary Maldonado Gautier and Secretary Fuentes Marimón:

The Oversight Board is deeply concerned about the continued delays in the Commonwealth of Puerto Rico's completion of its audited Basic Financial Statements and Required Supplementary Information.

On April 30, 2018, the Oversight Board asked that you provide a timetable for the issuance of the audited financial statements for FY2015, FY2016, and FY2017, respectively. On May 7, 2018, you provided the following estimated dates for completion of the audited financial statements: FY2015 by June 8, 2018; FY2016 by August 17, 2018; and FY2017 by December 31, 2018. While the FY2015 audit was completed in June 2018, both the FY2016 and FY2017 audit remain outstanding, despite your May 7, 2018 letter projecting that both would be completed by now.

Accordingly, pursuant to Section 104(c)(2) of PROMESA, please provide the following information by January 18, 2019:

- an explanation for the delays in issuing the 2016 and 2017 audits;
- a detailed description of the pending items for completion of the 2016 audit;
- updated estimated dates for completion of the 2016 and 2017 audits; and
- an estimated date for completion of the 2018 audit.

Sincerely,

Natalie A. Jaresko

CC: Christian Sobrino Vega